

State of California  
BOARD OF EQUALIZATION

**SALES AND USE TAX REGULATIONS**

**Regulation 1553. MISCELLANEOUS REPAIR OPERATIONS.**

*Reference:* Section 6006, Revenue and Taxation Code.

**(a) BOOKBINDERS.** Bookbinders are consumers, rather than retailers, of the materials, such as cloth, leather, cardboard, glue, and thread, used in rebinding used books for a single or lump-sum charge, and tax applies to the sale of such materials to the bookbinder. If, however, the bookbinder makes a separate charge for such property at the fair retail selling price, he is the retailer of the materials and tax applies to the amount of the separate charge.

When bound books are sold at retail, tax applies to the gross receipts without any deduction for the cost of binding, even when done by the seller of the books. Tax also applies to the entire charge for the initial binding of new books furnished to a bookbinder for binding, unless the customer of the bookbinder will sell the books in the regular course of business, in which case he may furnish a resale certificate to the bookbinder.

Tax applies to the entire charge for binding done in connection with the furnishing of a finished product, i.e., a bound book, including a book produced with either a hard or soft cover by binding together materials such as magazines, newspapers, or business records.

**(b) MOTOR AND TRANSFORMER REWINDING.** Tax applies to sales of materials and supplies furnished in connection with the rewinding of motors and transformers. If a lump-sum price is charged for the materials and labor, 50 percent thereof is regarded as the sales price of the supplies and materials.

**(c) SHOE REPAIRMEN.** Shoe repairmen are retailers of the tangible personal property furnished in connection with repair work and tax applies to the retail selling price of such property. If a lump-sum or single charge is made for both materials and labor, 25 percent thereof is considered the retail selling price of the materials.

Tax applies to retail sales by shoe repairmen of such items as shoes, polishes, and laces.

**(d) TENNIS RACKET RESTRINGING AND REPAIRING.** Persons engaged in repairing and restringing tennis rackets are retailers of the strings and other tangible personal property furnished, and tax applies to the retail selling price thereof. If a lump-sum charge is made for materials and labor, 50 percent thereof is regarded as the retail selling price of the materials furnished.

**(e) WATCH AND JEWELRY REPAIRMEN.** Watch and jewelry repairmen are consumers of watch, clock and jewelry repair parts and materials such as crystals, findings and chain links, used in repairing watches, clocks, and jewelry. Tax applies with respect to the sale to them of such property. They are, however, retailers of wrist watch straps, metal bands, watches, clocks, chains, and other tangible personal property which they sell to consumers in the regular course of business and tax applies to the gross receipts from such retail sales.

*History:* Effective August 1, 1933.

Adopted August 5, 1969, as a restatement of former rulings 32 (Cal. Admin. Code 1952); 33 (Cal. Admin. Code 1953); 34 (Cal. Admin. Code 1954); 35 (Cal. Admin. Code 1955), effective September 6, 1969.

Amended November 3, 1969, to include former Ruling 27 (Cal. Admin. Code 1947), effective December 5, 1969.

Amended January 8, 1975, effective February 16, 1975.

*Regulations are issued by the State Board of Equalization to implement, interpret or make specific provisions of the California Sales and Use Tax Law and to aid in the administration and enforcement of that law. If you are in doubt about how the Sales and Use Tax Law applies to your specific activity or transaction, you should write the nearest State Board of Equalization office. Requests for advice regarding a specific activity or transaction should be in writing and should fully describe the facts and circumstances of the activity or transaction.*